



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Patti Drake **Phone #:** (406) 287-3455

(Signature)

(Date)

**Chair, Board of Trustees:** Michelle LaFontaine

(Signature)

(Date)

**County Superintendant** Garry Pace

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Miscellaneous State Grant	STATE		State
015	21st Century Community Learning	FEDERAL		84.287
020	Schoolwide Projects	FEDERAL		federal
060	Medicaid	STATE		State
116	Resource Transfers Dist/Coops	LOCAL		Local
190	School Improvement	FEDERAL	190	84.010
300	School Dropout Prevention	FEDERAL		84.360
323	Quality Schools Facility Grant	STATE		NA
329	Jobs for Montana Graduates	STATE		State
365	State OTO Indian Education for All	STATE		state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	Title I - Schoolwide	FEDERAL		Federal
430	Title II Part A	FEDERAL		84.367
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	155,375.91	57,301.24		111.49
02	Taxes Receivable - Real and Personal (120-149)	16,360.40	5,021.40		
03	Taxes Receivable - Protested (150-159)	39.89	11.83		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,089.31	2,093.18		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	178,865.51	64,427.65		111.49
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	16,400.29	5,033.23		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	162,465.22	59,394.42		111.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>	162,465.22	59,394.42		111.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	178,865.51	64,427.65		111.49

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(2,025.60)	54,467.49	(18,729.29)	
02	Taxes Receivable - Real and Personal (120-149)	884.01			
03	Taxes Receivable - Protested (150-159)	2.52			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	421.15	3,952.12	47,202.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	(717.92)	58,419.61	28,472.71	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	886.53			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1,604.45)	58,419.61	28,472.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(1,604.45)	58,419.61	28,472.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	(717.92)	58,419.61	28,472.71	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				12,855.88
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				12,855.88
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				12,855.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>				12,855.88
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				12,855.88

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	456,786.25			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	456,786.25			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	456,786.25			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	456,786.25			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	456,786.25			

# Trustees' Financial Summary

FY2015-16

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

22 Jefferson County

0453 Whitehall Elem

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34.89	25,887.50		211.47
02	Taxes Receivable - Real and Personal (120-149)	978.79			277.32
03	Taxes Receivable - Protested (150-159)	2.34			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	421.97			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,437.99	25,887.50		488.79
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	981.13			277.32
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	456.86	25,887.50		211.47
52	<b>TOTAL FUND BALANCE/EQUITY</b>	456.86	25,887.50		211.47
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,437.99	25,887.50		488.79

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,190.90	37,805.16		
02	Taxes Receivable - Real and Personal (120-149)		156.79		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,190.90	37,961.95		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		156.79		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,190.90	37,805.16		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,190.90	37,805.16		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,190.90	37,961.95		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,592.19			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	35,592.19			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	35,592.19			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	35,592.19			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	35,592.19			



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

# Trustees' Financial Summary

FY2015-16

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

22 Jefferson County

0453 Whitehall Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	339,707.10	314,831.08
1112	District Levy - Personal Property	12,464.34	22,763.43
1114	District Levy - Pers Prop/Mobile Homes	23.73	187.68
1190	Penalties and Interest on Taxes	957.62	1,467.86
1510	Interest Earnings	224.82	11,685.97
1900	Other Revenue from Local Sources	8,783.16	0.00
3110	Direct State Aid	752,739.29	779,477.70
3111	Quality Educator	76,031.75	72,355.46
3112	At Risk Student	11,163.28	11,456.02
3113	Indian Education For All	5,773.20	5,888.16
3114	American Indian Achievement Gap	2,400.00	2,255.00
3115	State Spec Ed Allowable Cost Pymt to Districts	67,387.36	44,403.85
3116	Data For Achievement	4,245.00	5,640.00
3118	Natural Resource Development	5,364.14	8,750.88
3120	State Guaranteed Tax Base Aid	321,962.55	325,741.74
3444	State School Block Grant	89,639.24	89,639.24
3445	State Combined Fund School Block Grant	907.21	907.21
3446	SB96 Block Grant Reimbursement	4,909.61	0.00
3447	SB96 Combined Block Grant Reimbursement	286.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,704,970.39</b>	<b>1,697,451.28</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	788,293.04	743,736.81
			2XX	Personal Services - Employee Benefits	138,905.23	147,421.52
			3XX	Purchased Professional and Technical Services	4,915.00	4,102.50
			4XX	Purchased Property Services	5,153.62	4,242.39
			5XX	Other Purchased Services	10,330.71	15,029.12
			6XX	Supplies and Materials	65,511.42	58,908.03
			7XX	Property and Equipment Acquisition	6,288.50	1,834.46
			810	Dues and Fees	939.00	2,698.53
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	47,326.31	44,958.16
			2XX	Personal Services - Employee Benefits	237.83	459.17
			5XX	Other Purchased Services	390.00	21.67
			6XX	Supplies and Materials	358.95	464.16

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>222X Educational Media Services</b>				
		1XX Personal Services - Salaries		25,684.03	33,577.76	
		2XX Personal Services - Employee Benefits		130.04	169.47	
		3XX Purchased Professional and Technical Services		2,251.57	2,279.25	
		5XX Other Purchased Services		23.75	0.00	
		6XX Supplies and Materials		1,539.33	1,628.54	
		<b>23XX Support Services - General Administration</b>				
		1XX Personal Services - Salaries		36,000.12	45,199.66	
		2XX Personal Services - Employee Benefits		182.97	228.37	
		3XX Purchased Professional and Technical Services		3,384.75	4,118.75	
		5XX Other Purchased Services		20,779.62	21,524.80	
		6XX Supplies and Materials		1,803.40	279.34	
		810 Dues and Fees		3,273.58	3,188.97	
		<b>24XX Support Services - School Administration</b>				
		1XX Personal Services - Salaries		76,100.54	73,157.27	
		2XX Personal Services - Employee Benefits		387.66	362.54	
		3XX Purchased Professional and Technical Services		141.00	0.00	
		5XX Other Purchased Services		743.93	144.82	
		6XX Supplies and Materials		4,012.83	1,926.41	
		810 Dues and Fees		665.00	750.00	
		<b>25XX Support Services - Business</b>				
		1XX Personal Services - Salaries		27,715.40	31,827.54	
		2XX Personal Services - Employee Benefits		141.88	372.09	
		3XX Purchased Professional and Technical Services		7,249.41	7,033.52	
		5XX Other Purchased Services		518.21	520.28	
		6XX Supplies and Materials		820.29	3,128.63	
		810 Dues and Fees		0.00	720.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX Personal Services - Salaries		68,635.95	82,223.92	
		2XX Personal Services - Employee Benefits		4,215.19	5,414.90	
		3XX Purchased Professional and Technical Services		7,704.20	8,763.06	
		4XX Purchased Property Services		107,859.73	80,033.38	
		5XX Other Purchased Services		6.50	47.39	
		6XX Supplies and Materials		33,369.10	34,004.95	
		810 Dues and Fees		77.50	130.00	
		8XX Other Expenditures		7,178.41	7,490.65	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
		1XX Personal Services - Salaries		118,575.58	99,461.70	
		2XX Personal Services - Employee Benefits		590.59	497.83	
		3XX Purchased Professional and Technical Services		32.50	27.50	
		5XX Other Purchased Services		109.15	25.97	





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,912.85	2,728.30
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		920 Resources Transferred to Other School Districts or Cooperatives		3,317.68	3,271.51
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
		3XX Purchased Professional and Technical Services		854.00	460.40
		6XX Supplies and Materials		0.00	344.88
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
		1XX Personal Services - Salaries		750.00	750.00
		2XX Personal Services - Employee Benefits		4.37	3.55
<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
		1XX Personal Services - Salaries		23,897.00	26,041.76
		2XX Personal Services - Employee Benefits		123.72	132.03
		5XX Other Purchased Services		209.21	307.21
		6XX Supplies and Materials		1,802.30	2,038.27
		810 Dues and Fees		85.00	0.00
<b>999</b>	<b>Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
		910 Operating Transfers to Other Funds		3,548.00	4,078.70
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		920 Resources Transferred to Other School Districts or Cooperatives		0.00	75,000.00
<b>190</b>	<b>School Improvement</b>				
		<b>998 School Safety Transfers to Building Reserve Fund</b>			
		<b>61XX Operating Transfers to Other Funds</b>			
		911 School Safety Transfer to Building Reserve Fund		5,656.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,675,713.45</u>	<u>1,689,292.39</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					154,306.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,697,451.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,689,292.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					162,465.22	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	136,721.32	93,744.20
	1112 District Levy - Personal Property	4,967.51	7,725.43
	1190 Penalties and Interest on Taxes	373.86	544.09
	1510 Interest Earnings	64.41	2,535.97
	2220 County On-Schedule Trans Reimb	41,818.72	43,146.77
	3210 State On-Schedule Trans Reimb	42,137.83	40,504.88
	3444 State School Block Grant	10,030.13	10,030.13
	3446 SB96 Block Grant Reimbursement	1,958.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>238,072.36</u>	<u>198,231.47</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX Personal Services - Salaries		5,612.47	2,000.01
		2XX Personal Services - Employee Benefits		27.09	10.67
		5XX Other Purchased Services		227.50	0.00
	<b>24XX Support Services - School Administration</b>				
		1XX Personal Services - Salaries		1,237.49	5,333.31
		2XX Personal Services - Employee Benefits		7.78	26.49
	<b>25XX Support Services - Business</b>				
		1XX Personal Services - Salaries		5,174.76	6,252.46
		2XX Personal Services - Employee Benefits		26.41	30.81
	<b>27XX Student Transportation Services</b>				
		5XX Other Purchased Services		<u>204,462.30</u>	<u>196,355.17</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>216,775.80</u>	<u>210,008.92</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					71,171.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					198,231.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					210,008.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,394.42	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1611 National School Lunch Program		38,609.75	36,137.90
	3220 State Food Services Match		0.00	527.02
	4550 Federal Child Nutrition		101,747.32	99,011.95
	6100 Material Prior Period Revenue Adjustments		0.00	3,607.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>140,357.07</b>	<b>139,284.57</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2015 Value	2016 Value
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		73,523.90	72,123.48
			2XX Personal Services - Employee Benefits		4,548.74	4,489.33
			5XX Other Purchased Services		28.75	0.00
			6XX Supplies and Materials		59,087.04	64,679.75
			810 Dues and Fees		517.12	1,303.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>137,705.55</b>	<b>142,595.56</b>

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						3,422.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						139,284.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,595.56	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						111.49	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	10,737.33	19,334.30	
	1112 District Levy - Personal Property	182.06	984.97	
	1190 Penalties and Interest on Taxes	12.79	53.96	
	1510 Interest Earnings	0.47	0.13	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>10,932.65</b>	<b>20,373.36</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,786.26	19,109.31
			2XX Personal Services - Employee Benefits	669.78	1,154.15
			6XX Supplies and Materials	190.96	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>12,647.00</b>	<b>20,263.46</b>

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						-1,714.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,373.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,263.46 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1,604.45 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.30	2.09
	2240 County Retirement Distribution	238,651.17	230,928.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>238,651.47</u>	<u>230,930.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	122,766.08	118,326.34	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	9,010.43	7,459.70	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,097.25	5,517.79	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,909.24	7,839.97	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,607.77	12,169.58	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,240.90	5,801.64	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	10,186.36	12,501.24	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	17,664.27	17,469.76	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	124.79	125.30	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,588.67	3,662.67	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	11,337.74	11,283.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				203,533.50	202,157.18	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance	29,646.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	230,930.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	202,157.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,419.61	(5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

22 Jefferson County

0453 Whitehall Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
015	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	98,714.00
060	Medicaid	
	3355 Medicaid - Miscellaneous	94,437.46
116	Resource Transfers Dist/Coops	
	1950 Services Provided Other School Districts or Coops	14,250.86
329	Jobs for Montana Graduates	
	3290 State - Other State Grants	1,500.00
412	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,135.43
420	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	149,392.00
456	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	8,000.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		370,430.65

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
015	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction			
			1XX Personal Services - Salaries		41,752.50
			2XX Personal Services - Employee Benefits		6,454.88
			5XX Other Purchased Services		12,003.96
			6XX Supplies and Materials		38,160.29
			810 Dues and Fees		200.00
			015 Subtotal		98,571.63
060	Medicaid				
	280	Special Education - Local and State			
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		94,437.56
			060 Subtotal		94,437.56
116	Resource Transfers Dist/Coops				
	456	IDEA, Part B, Children with Disabilities			
		1XXX Instruction			
			1XX Personal Services - Salaries		14,957.45
			116 Subtotal		14,957.45



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
329	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		6XX	Supplies and Materials		1,500.14
			<b>329 Subtotal</b>		1,500.14
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		217.81
		2XX	Personal Services - Employee Benefits		32.96
		6XX	Supplies and Materials		3,883.74
			<b>412 Subtotal</b>		4,134.51
420	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		118,556.70
		2XX	Personal Services - Employee Benefits		19,784.75
		3XX	Purchased Professional and Technical Services		7.00
		5XX	Other Purchased Services		545.07
		6XX	Supplies and Materials		9,876.29
		8XX	Other Expenditures		602.98
			<b>420 Subtotal</b>		149,372.79
456	IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		3,155.16
		6XX	Supplies and Materials		3,155.87
			<b>456 Subtotal</b>		6,311.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>369,285.11</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					27,327.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					370,430.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					369,285.11 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,472.71 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 21st Century Community Learning	98,714.00	98,571.63	142.37
060 Medicaid	94,437.46	94,437.56	-0.10
116 Resource Transfers Dist/Coops	14,250.86	14,957.45	-706.59
329 Jobs for Montana Graduates	1,500.00	1,500.14	-0.14
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,135.43	4,134.51	0.92
420 Title I - Schoolwide	149,392.00	149,372.79	19.21
456 IDEA Part B (Trans from Coop)	8,000.90	6,311.03	1,689.87
<b>Total</b>	<b>370,430.65</b>	<b>369,285.11</b>	<b>1,145.54</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

22 Jefferson County

0453 Whitehall Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	3,548.00	4,078.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,548.00</u>	<u>4,078.70</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	4,095.85
		2XX Personal Services - Employee Benefits		0.00	92.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>4,188.48</u>

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	12,965.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,078.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,188.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,855.88	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 24	
PRC	Revenue			2015 Value	2016 Value
	1510 Interest Earnings			25,189.38	0.00
	1920 Contributions/Donations from Private Sources			5,115.00	0.00
	2114 County Metal Mines License Taxes			17,083.05	37,041.93
	2115 County Hard Rock Mining Impact Trust Reserve Proceeds			0.00	260,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<b>47,387.43</b>	<b>297,041.93</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			3XX Purchased Professional and Technical Services		5,115.00	1,715.63
			6XX Supplies and Materials		1,520.46	76,433.84
	26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services		0.00	122,156.25
			7XX Property and Equipment Acquisition		0.00	3,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>6,635.46</b>	<b>203,805.72</b>

Schedule Of Changes Worksheet						Fund Code 24	
Beginning Fund Balance						363,550.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						297,041.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						203,805.72	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						456,786.25	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19,932.35	19,167.13
	1112 District Levy - Personal Property	735.55	1,366.11
	1190 Penalties and Interest on Taxes	56.15	87.61
	1510 Interest Earnings	0.00	122.01
	1900 Other Revenue from Local Sources	9.60	0.00
	3281 State Technology Aid	1,799.92	1,755.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>22,533.57</b>	<b>22,498.53</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	6,774.96	3,358.01
			6XX Supplies and Materials	9,769.91	12,092.83
			7XX Property and Equipment Acquisition	5,155.05	6,087.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>21,699.92</b>	<b>21,537.93</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	-503.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,498.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,537.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	456.86	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	108.77	0.00
	1920 Contributions/Donations from Private Sources	0.00	0.00
	1925 Innovative Education Payment	0.00	6.09
	6100 Material Prior Period Revenue Adjustments	0.00	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>108.77</b>	<b>10,006.09</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	1,125.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,125.00	0.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					15,881.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,006.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,887.50 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,666.44	182.37
	1112 District Levy - Personal Property	8.57	18.68
	1190 Penalties and Interest on Taxes	2.18	10.42
	1510 Interest Earnings	27.60	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,704.79</b>	<b>211.47</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	34,586.55	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>34,586.55</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

**Fund Code 50**

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	211.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	211.47	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2015 Value	2016 Value
	1900 Other Revenue from Local Sources		0.00	3,014.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>0.00</u>	<u>3,014.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services		0.00	1,825.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>	<u>1,825.00</u>

Schedule Of Changes Worksheet						Fund Code 60	
Beginning Fund Balance						1.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,014.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,825.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,190.90	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue		2015 Value	2016 Value
190	School Improvement			
	5301 School Safety and Security Transfer		5,656.00	0.00
	9710 Residual Equity Transfers In		34,586.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			40,242.55	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
190	School Improvement				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
		3XX Purchased Professional and Technical Services		0.00	570.00
		4XX Purchased Property Services		280.00	0.00
		6XX Supplies and Materials		1,238.05	1,867.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,518.05	2,437.39

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					40,242.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,437.39 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,805.16 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	79.68	80.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>79.68</u>	<u>80.19</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					35,512.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,592.19 (5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	86,434.67	84,263.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	853,259.96	770,076.27
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	24,457.26	95,311.80
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	29.95
XX	XXX 26XX 41X	Energy Utility Services	61,091.75	61,446.77
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

22 Jefferson County

0453 Whitehall Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	42,487.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	42,487.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,162.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	61,181.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	126,276.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

22 Jefferson County

0453 Whitehall Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	99,461.70	19,109.31	0.00	0.00	0.00
280	1XXX	2XX	497.83	1,154.15	0.00	0.00	0.00
280	1XXX	3XX	27.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	25.97	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,728.30	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,271.51	0.00	0.00	0.00	0.00
<b>Totals</b>			106,012.81	20,263.46	0.00	0.00	0.00

126,276.27

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

FY2015-16

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

22 Jefferson County

0453 Whitehall Elem

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	64,934.00	0.00	0.00	0.00	64,934.00
*** Land Improvements	125,309.00	0.00	13,875.00	0.00	139,184.00
*** Buildings	3,827,707.00	0.00	230,735.00	0.00	4,058,442.00
*** Machinery and Equipment	106,202.00	0.00	36,053.00	0.00	142,255.00
Totals at Historical Cost	4,124,152.00	0.00	280,663.00	0.00	4,404,815.00
Depreciation					
Improvement Accum	10,712.00	0.00	5,465.00	0.00	16,177.00
Building Accum	1,652,143.00	0.00	99,448.00	0.00	1,751,591.00
Machinery and Equipment Accum	81,361.00	0.00	5,381.00	0.00	86,742.00
Total Accumulated Depreciation	1,744,216.00	0.00	110,294.00	0.00	1,854,510.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,379,936.00	0.00	170,369.00	0.00	2,550,305.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	43,220.47	0.00	0.00	0.00	43,220.47	0.00	0.00
Loans Payable	18,524.66	0.00	0.00	0.00	18,524.66	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	61,745.13	0.00	0.00	0.00	61,745.13	0.00	0.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0453-40204485

**\*\* Recalculated \*\***

**22 Jefferson County**

**0453 Whitehall Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	166,487.73	67,389.58	0.00	233,877.31
Net Pension - TRS	1,112,610.39	284,216.61	0.00	1,396,827.00